Before the Federal Communications Commission Washington, D.C. 20554

In re Application of)	
The Church of God, Inc. Emmanuel)	Facility ID No. 131885 NAL/Acct. No. MB-201941410010
For Renewal of License for)	FRN: 0009793530
Station WVOY-LP)	File No. 0000090701
Jefferson, South Carolina)	
)	
	ORDER	

Adopted: April 10, 2020 Released: April 13, 2020

By the Chief, Audio Division, Media Bureau:

I. INTRODUCTION

1. The Media Bureau (Bureau) has before it a request to cancel a Notice of Apparent Liability (*NAL*)¹ issued to The Church of God, Inc. Emmanuel (Licensee), licensee of Station WVOY-LP, Jefferson, South Carolina (Station), for apparently willfully violating section 73.3539 of the Commission's rules (Rules) by failing to timely file a license renewal application for the Station. As discussed below, we cancel the forfeiture and instead admonish Licensee for the violation.

II. BACKGROUND

2. The Commission's base forfeiture amount for the failure to file a required form is \$3,000.2 In the *NAL*, the Bureau proposed a reduced forfeiture amount of \$1,500 based upon the specific circumstances of this case. Licensee timely responded to the *NAL*,³ and later submitted additional information at the Bureau's request.⁴ Licensee requests cancellation of the *NAL* due to inability to pay.

III. DISCUSSION

3. As noted in the *NAL*, the Commission will not consider reducing or canceling a forfeiture in response to claimed inability to pay unless the respondent submits: (1) federal tax returns for the most recent three-year period; (2) financial statements prepared according to generally accepted accounting practices; or (3) some other reliable and objective documentation that accurately reflects the respondent's current financial status.⁵ We accept Licensee's showing that payment of the proposed forfeiture would

¹ The Church of God, Inc. Emmanuel, Memorandum Opinion and Order and Notice of Apparent Liability for Forfeiture, 34 FCC Rcd 12296 (MB 2019) (*NAL*).

² See Forfeiture Policy Statement and Amendment of Section 1.80(b) of the Rules to Incorporate the Forfeiture Guidelines, Report and Order, 12 FCC Rcd 17087, 17113-15 (1997) (Forfeiture Policy Statement), recon. denied, 15 FCC Rcd 303 (1999); 47 CFR § 1.80(b)(4), note to paragraph (b)(4), Section I.

³ Letter from The Church of God, Inc. Emmanuel, to Albert Shuldiner, Chief, Audio Division, Media Bureau (rec'd Jan. 6, 2020).

⁴ Letter from Pastor David Roberts, The Church of God, Inc. Emmanuel, to Albert Shuldiner, Chief, Audio Division, Media Bureau (rec'd Mar. 20, 2020).

⁵ See NAL, 34 FCC Rcd 12299, para. 14; Discussion Radio, Inc., Memorandum Opinion and Oder, 19 FCC Rcd 7433, 7441, para. 28 (2004), forfeiture reduced on recon., 24 FCC Rcd 2206 (MB 2009) (Discussion Radio).

create a financial hardship. Licensee indicates that it does not generate any funds and thus does not file tax returns or even maintain a bank account. Licensee states that that any funds needed for station operations are obtained through donations and all work is done on a volunteer basis. Accordingly, we will cancel the proposed forfeiture. However, we admonish Licensee for its willful and repeated violation of Sections 73.3539 of the Rules.

IV. ORDERING CLAUSES

- 4. Accordingly, **IT IS ORDERED** that, pursuant to Section 504(b) of the Communications Act of 1934, as amended,⁶ and Sections 0.61, 0.283, and 1.80(f)(4) of the Commission's rules,⁷ the Notice of Apparent Liability for a Forfeiture (NAL/Acct. No. MB-201941410010) issued to The Church of God, Inc. Emmanuel **IS CANCELLED** and that The Church of God, Inc. Emmanuel is instead **HEREBY ADMONISHED** for its violation of section 73.3539 of the Commission's rules.
- 5. **IT IS FURTHER ORDERED** that copies of this *Order* shall be sent by First Class and Certified Mail, Return Receipt Requested, to The Church of God, Inc. Emmanuel, 717 Miller Road, Jefferson, SC 29718.

FEDERAL COMMUNICATIONS COMMISSION

Albert Shuldiner Chief, Audio Division Media Bureau

^{6 47} U.S.C. § 504(b).

^{7 47} CFR §§ 0.61, 0.283, 1.80(f)(4).